

Complete this certificate in blue or black ink only.

**Form CT-W4P** allows Connecticut residents who receive pensions or annuities to instruct the payer of the pension or annuity to withhold Connecticut income tax.

### General Instructions

You are **not required** to have Connecticut income tax withheld from your pension or annuity payments. However, you must make estimated Connecticut income tax payments if your Connecticut income tax (after tax credits) minus Connecticut income tax withheld is \$1,000 or more, and you expect your Connecticut income tax withheld to be less than your required annual payment.

Your required annual payment is the **lesser** of:

- **90%** of the income tax shown on your **2010 Connecticut income tax return**; **or**
- **100%** of the income tax shown on your **2009 Connecticut income tax return** if you filed a 2009 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident during the 2009 taxable year and you did not file a 2009 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut source income during the 2009 taxable year and you did not file a 2009 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut source income during the 2009 taxable year, then you **must** use 90% of the income tax shown on your 2010 Connecticut income tax return as your required annual payment.

If you are a party to a civil union recognized under Connecticut law or a spouse in a marriage recognized under Public Act 2009-13, you must recalculate your federal adjusted gross income as if your filing status for federal income tax purposes were married filing jointly or married filing separately. Unless otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union.

If you wish to have Connecticut income tax withheld from your pension or annuity payments, you may either:

- Complete the worksheet on the back of this form to estimate how much income tax to have withheld, round to the nearest whole dollar, but not less than \$10, and enter this amount on Line 1. This option is for people who want to include all income in determining their withholding amount; **or**
- If you know how much you want your payer to withhold from each payment, you may fill in a **whole dollar amount**, but not less than \$10, on Line 1.

### Where to File

Send this form to the payer of your pension or annuity. Do **not** send this form to the Department of Revenue Services (DRS).

If you do not want tax withheld from your pension or annuity payments do not complete or mail this form.

### For More Information

Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone **users only** may transmit inquiries anytime by calling 860-297-4911.

### Forms and Publications

Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

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Separate here and mail to the payer of your pension.

First name	Middle initial	Last name	Social Security Number
Home address	PO Box		Claim or Identification Number (if any) of your Pension or Annuity Contract
City or town	State	ZIP code	
<b>1. Amount of Connecticut income tax you want withheld from each payment. . . . . 1.</b>			<b>.00</b>
<b>Sign Here</b>	Signature		Date

## 2010 Form CT-W4P Estimated Income Tax Worksheet

Use this worksheet if you wish to include all 2010 estimated income in determining withholding amount.

1. Federal adjusted gross income you expect in the 2010 taxable year: From 2010 federal Form 1040ES, 2010 Estimated Tax Worksheet, Line 1 . . . . .	1.	
2. Allowable Connecticut modifications: See additions or subtractions instructions below. . . . .	2.	
3. Connecticut adjusted gross income: Combine Line 1 and Line 2. . . . . <b>Nonresidents and Part-Year Residents:</b> Enter your Connecticut source income if greater than your Connecticut adjusted gross income.	3.	
4. Connecticut income tax: Complete the <i>Tax Calculation Schedule</i> below. . . . .	4.	
5. Apportionment factor: Connecticut residents enter 1.0000. Nonresidents and Part-Year Residents, see instructions on Page 3. . . . .	5.	
6. Multiply Line 5 by Line 4. . . . .	6.	
7. Credit for income taxes paid to qualifying jurisdictions: See instructions on Page 3. . . . .	7.	
8. Subtract Line 7 from Line 6. . . . .	8.	
9. Estimated Connecticut alternative minimum tax: See instructions on Page 3. . . . .	9.	
10. Add Line 8 and Line 9. . . . .	10.	
11. Adjusted net Connecticut minimum tax credit: See instructions on Page 3. . . . .	11.	
12. Total estimated income tax: Subtract Line 11 from Line 10. . . . .	12.	
13. Connecticut income tax withheld or expected to be withheld during the 2010 taxable year on income <b>other than</b> this pension or annuity. . . . .	13.	
14. Subtract Line 13 from Line 12. If this amount is less than \$1,000, you are <b>not</b> required to prepay this amount. . . . .	14.	
15. Amount to be withheld from each payment: Divide Line 14 by the number of payments you will receive in 2010. Round to the nearest whole dollar but not less than \$10. . . . .	15.	

### Tax Calculation Schedule

1. Enter the amount from Line 3 above.	1		
2. Enter personal exemption from Table A, Exemptions, Page 4.	2		
3. Connecticut taxable income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3		
4. Connecticut income tax from Table B, Connecticut Income Tax, Page 4.	4		
5. Enter decimal amount from Table C, Personal Tax Credits, Page 4. If zero, enter "0."	5		
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6		
7. <b>Connecticut income tax:</b> Subtract Line 6 from Line 4. Enter here and on 2010 Form CT-W4P Estimated Income Tax Worksheet, Line 4, above.	7		

**Caution:** If you expect to owe \$1,000 or more in Connecticut income tax after subtracting Connecticut income tax withheld, you may be required to make estimated payments. Generally, if you do not prepay (through **timely** estimated tax payments or withholding, or both) the lesser of 100% of the income tax shown on your 2009 Connecticut income tax return or 90% of the income tax shown on your 2010 Connecticut income tax return, you may owe interest at the rate of 1% per month or fraction of a month.

### 2010 Form CT-W4P Estimated Income Tax Worksheet Instructions

Any reference in these instructions to filing jointly includes **filing jointly for federal and Connecticut** and **filing jointly for Connecticut only**. Likewise, filing separately includes **filing separately for federal and Connecticut** and **filing separately for Connecticut only**.

**Line 1:** Your estimated federal **adjusted gross income**.

**Adjusted gross income** means wages, interest, dividends, alimony received, and all income minus certain adjustments to income such as alimony paid and qualified contributions to an IRA.

**Line 2:** Enter the total of your estimated allowable Connecticut modifications.

**Subtractions** include any items included in federal adjusted gross income that are not taxable under Connecticut law.

**Additions** include items taxable under Connecticut law but not included in federal adjusted gross income.

See **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return, Schedule 1 - Modifications to Federal Adjusted Gross Income* instructions.